

ISSUANCE OF OFFICIAL RECEIPTS FOR PHILHEALTH REIMBURSEMENTS

PHILHEALTH CIRCULAR NO. 24, S. 2005, September 15, 2005

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/20662a76c75b/>

In consonance with PhilHealth reconciliation efforts and in compliance with Sec. 237, Chapter II of the National Internal Revenue Code of the Bureau of Internal Revenue, accredited health care facilities and providers are strictly required to issue PhilHealth with official receipts (O.R.) of their Medicare reimbursements effective October 1, 2005.

Mode Reimbursed by Prescribed Mode of Issuance of O.R.

PhilHealth to PhilHealth

Check payment received through mail Send through mail/ submit personally/ have it hand-carried by authorized representative.

May initially issue provisional receipt (P.R.)
and, later, issue corresponding O.R. upon
pick-up of succeeding checks.

Check payment picked-up by authorized Both OR/PR should indicate the check number/s,
representatives from PhilHealth office date and the corresponding amount/s received.

Professional fee (PF) paid through Await receipt of professional Fee Pay-ment Notice
Auto Credit System (PFPN) from PhilHealth. Thereafter, submit O.R.
as mentioned above, indicating the amount
and the date it was credited.

For verification, physicians are advised to confirm
their Balances with Landbank through Express

Net ATMs regularly.

Note: For government health care facilities, the Republic of the Philippines O.R. (Accountable Form No. 51) should be issued.

All O.R.s must be submitted to PhilHealth within 30 working days from receipt of payment/reimbursement by accredited health care providers. For O.R.s submitted through mail, the date of reckoning shall be the date stamped as received by the post office. A system shall be instituted/installed at PhilHealth Regional Offices and Service Offices to monitor compliance herewith which may affect future reimbursements from the Corporation.

For strict compliance.

Adopted: 15 Sept. 2005

(SGD.) LORNA O. FAJARDO
Officer-in-Charge
Office of the President and CEO

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.